

**INSTRUCTIONS  
FOR COMPILING  
FINANCIAL REPORT FORM SCHEDULES  
FOR COUNTIES WITH A  
POPULATION OF 25,000 OR MORE  
FORM A**

Wisconsin Department of Revenue  
Division of State and Local Finance  
Bureau of Local Financial Assistance  
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## **FILING REQUIREMENTS AND DUE DATES**

These schedules are due May 1 and are to be accompanied by an audit opinion as to whether the information submitted on the schedules is fairly stated in all material respects in relation to the financial report's audited financial statements taken as a whole.

If the timing is such that the county cannot file audited schedules by May 1st, it will be required to file unaudited schedules by that date. In that case, the county will have to submit the audited schedules, along with its audited financial statements by July 31.

The audited financial statements required by Administrative Rule Tax 16 must contain:

1. Table of contents.
2. Auditor's report (opinion).
3. The general purpose financial statements.
4. Combining statements by fund type for all fund types for which more than one fund is reported.
5. Auditor's opinion on the Financial Report Form A.

If the financial report or the audited financial statements are not filed by the due dates, your highway aids will be reduced by the amounts provided for in Section 86.303(5)(e) and/or Section 86.303(5)(h) Stats.

Rule Tax 16.04(2) requires counties to prepare the required schedules on the forms provided by the Department of Revenue and in accordance with instructions issued by the department. Local governments may elect to submit the required schedules on their own forms so long as those forms meet the specifications established by the department. Local governments electing to submit their own forms shall submit an example of their forms for review and approval by the department prior to December 31 of the year for which the schedules are to be prepared. Any schedules or amended schedules that are filed on forms that have not received prior approval will not be accepted and the county may face late filing penalties.

# OVERVIEW OF SCHEDULES

The county schedules are designed to provide certain detailed information supporting the general purpose financial statements and are required by the Department of Revenue for administration of local aid programs and other reporting purposes.

Both the schedules and the general purpose financial statements are organized on the generally accepted accounting principles (GAAP)-based reporting system.

It is intended that counties report activities in the schedules in the same fund types that they are reported on in the general purpose financial statements. For example, if the county operates an airport and accounts for it as part of the general fund, then airport revenues and expenditures should be included in the Schedule of Revenues and Expenditures – All Governmental Fund Types schedule. If, however, the county operates an airport and treats it as an enterprise, the airport revenues and expenses should be included in Schedule of Revenues and Expenses – All Proprietary Fund Types schedule.

The schedules are:

- *Schedule of Revenues and Expenditures – All Governmental Fund Types and Expendable Trust Funds*
- *Schedule of Revenues and Expenses – All Proprietary Fund Types and Similar Trust Funds*
- *Schedule of Specified Receipt, Disbursement, and Other Data*
- *Schedule of Indebtedness*

## **Schedule of Revenues and Expenditures – All Governmental Fund Types and Expendable Trust Funds**

Governmental funds are those types of funds through which most governmental functions are typically financed. Revenues and expenditures of governmental funds are recognized using the modified accrual basis of accounting.

Governmental fund types are as follows:

### **General Fund**

The general fund is used to account for all financial resources except those to be accounted for in another fund. The general fund is usually the largest and most important fund, and most of the county's programs are financed wholly or partially through it.

### **Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes or activities, other than revenue sources that are restricted for the acquisition and/or construction of fixed (capital) assets. The use of these funds will vary from county to county depending upon local ordinances and the source of revenues and purpose of expenditures.

### **Debt Service Funds**

Debt service funds are maintained to account for all resources which are being accumulated to retire a county's general long-term debt. A debt service fund is not used for debt of proprietary funds when the debt will be repaid from the revenues of the individual proprietary fund. Such debt is accounted for in the applicable proprietary fund.

### **Capital Projects Funds**

Resources externally restricted to the purchase or construction of major capital facilities, which are not financed by proprietary funds, are accounted for in capital projects funds. Capital projects funds are established when projects are financed wholly or in part with borrowed money, intergovernmental revenues, private donations, or when they are legally mandated.

### **Expendable Trust Funds**

Expendable trust funds are those whose principal and income may be expended in the course of their designated operations. Expendable trust funds may also be used to account for endowments whose principal may be expended in the course of their designated operations.

Expendable trust funds are accounted for in essentially the same manner as governmental funds, and revenues and expenditures of expendable trust funds are to be reported in the same section of these schedules as the governmental funds.

## **Schedule of Revenues and Expenses – All Proprietary Fund Types and Similar Trust Funds**

Proprietary funds are used to account for those county operations which are similar to those found in the private sector. Measurement focus is on determination of net income, financial position, and changes in financial position.

Revenues and expenses of proprietary funds are recognized using the accrual basis of accounting.

Proprietary fund types are as follows:

### **Enterprise Funds**

Enterprise funds are used to account for county activities and organizations which are similar to those often found in the private sector, such as hospitals and nursing homes. Enterprise funds are used when the county board has decided that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges or that the determination of net income is an appropriate way to manage an activity.

### **Internal Service Funds**

Internal service funds are used to account for services performed by a department or agency of a county for other departments or agencies of the county, or for departments or agencies of other governments. Charges are based on the cost of the services provided. Internal service funds are frequently used for central garages and motor pools, county highway department, data processing, central duplicating or print shops, central purchasing, and stores departments.

Operations of the COUNTY HIGHWAY DEPARTMENT should be accounted for in an internal service fund. Charges to other county funds should be recorded as revenue to the highway internal service fund and as expenditures to the fund purchasing the service. These transactions are quasi-external transactions as defined by the National Council on Governmental Accounting (NCGA) in Statement 1.

### **Nonexpendable Trust Funds**

Nonexpendable trust funds are those whose principal must be preserved intact, and are used to account for gifts and endowments which were provided with the stipulation that principal be preserved intact and income thereon be expended for the purposes specified by the donor.

Nonexpendable trust funds and pension trust funds are accounted for in essentially the same manner as proprietary funds, and revenues and expenses of the nonexpendable trust funds and pension trust funds are to be reported in the same section of these schedules as the proprietary funds.

Purposes of the following schedules along with instructions for their preparation are given on the pages indicated.

***Schedule of Specified Receipt, Disbursement, and Other  
Data - Page 29***

***Schedule of Indebtedness - Page 29***

# RELATIONSHIP OF SUPPLEMENTAL SCHEDULES TO AUDITED FINANCIAL STATEMENTS

Although revenues and expenditures/expenses may be classified differently on the schedules than on the general purpose financial statements in the audit report, the results of operations for the year must agree as follows:

## **Governmental Fund Types and Expendable Trust Funds**

Line 137-60000 on the bottom of page 7 of the schedule; "Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses" – must be equal to – "Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses" as shown on the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – All Governmental Fund Types and Expendable Trust Funds in the general purpose financial statements of the audit report.

## **Proprietary Fund Types and Similar Trust Funds**

Line 225-62000 on page 12 of the schedule; "Net Income (Loss)" – must be equal to – the line "Net Income (or Loss)" as shown on the Combined Statement of Revenues, Expenses, and Changes in Retained Earnings (or Equity) in the general purpose financial statements of the audit report.

## **GENERAL COMMENTS**

All entries in the schedules should be shown in dollar amounts. In other words, omit the cents by rounding to the nearest whole dollar.

When completing the schedules, remember that the data submitted is used in the state shared revenue and highway aid formulas. Therefore, netting of operating revenues against expenditures or omission of activities may affect your county adversely in the formulas.

The basis of accounting used on the schedules should follow the basis of accounting used in the general purpose financial statements in the audit report.

The line numbers used in these schedules correspond to accounts in the uniform chart of accounts developed in 1985 by the Wisconsin Department of Revenue.

## **CAPITAL OUTLAY**

A capital outlay expenditure has the following characteristics:

1. It results in the acquisition of, or addition to, fixed assets.
2. The expenditure does not recur annually.
3. It is presumed to benefit the present and future fiscal periods, i.e., whatever is purchased will last longer than one year.

The reporting of capital outlay expenditures in the schedules is to be handled as follows:

### **In the Governmental Fund Types and Expendable Trust Funds**

Capital outlay expenditures may be reported in one of two ways:

1. The capital outlay expenditures may be reported with operation and maintenance expenditures, i.e., the purchase of police squad cars would be reported with other law enforcement expenditures at line 120-52100.

2. The capital outlay section is provided for those counties that report capital expenditures separately. Use of the capital outlay section may be more convenient for those counties that have a number of capital projects expenditures, or that do not have capital outlay expenditures of the general fund included with operating and maintenance expenditures on a departmental basis.

Under this method of reporting, the purchase of police squad cars would be reported at line 130-57210 - Capital Outlay - Public Safety - Law Enforcement Outlay.

### **In the Proprietary Fund Types and Similar Trust Funds**

Capital outlay expenditures normally are treated as additions to fixed assets on the balance sheet and would not appear on this schedule. The capital outlay for "nondepreciable highway land, buildings, and equipment purchased by the highway (internal service) fund" must be recorded on the Schedule of Specified Receipt, Disbursement, and Other Data - All Funds. This information is needed for highway aid purposes.

# DEFINITIONS OF GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS REVENUES, AND EXPENDITURES

The major classifications used in the Schedule of Revenues and Expenditures - All Governmental Fund Types and Expendable Trust Funds are as follows:

<b><u>Revenues and Other Financing Sources</u></b>	<b><u>Expenditures and Other Financing Uses</u></b>
Taxes	General Government
Intergovernmental Revenues	Public Safety
Licenses and Permits	Public Works
Fines, Forfeits, and Penalties	Health and Human Services
Public Charges for Services	Culture, Recreation, and Education
Intergovernmental Charges for Services	Conservation and Development
Miscellaneous Revenues	Capital Outlay
Other Financing Sources	Debt Service
	Other Financing Uses

Definitions for individual lines appearing in the schedule are as follows.

## REVENUES

### Taxes

This category of revenues includes moneys raised by ad valorem tax, occupational tax, forest crop taxes, county sales tax, retained sales tax, wheel tax, real estate transfer (fees) tax, interest and penalties on delinquent taxes, and payments in lieu of taxes.

**100-41110 - General Property Taxes** This entry includes taxes levied on real and personal property for county purposes including state special charges for health, penal, fire, etc., and state trust fund loans. The amount to be included here is the portion credited to the governmental fund types and recognized as revenue in the current year in accordance with NCGA Interpretation 3. General property taxes credited to the proprietary fund types should be included at line 213-41110 in the proprietary fund section of this schedule.

The general property tax **levied** for county purposes should be reported at line 300-71110 on page 13 of this report. The entry at line 300-71110 should equal the summary total of Section “B” of the County Tax Apportionment.

Form A

**100-41115 - Handicapped School Tax** This entry includes the tax levied for the handicapped school programs run by the county. The amount included here must be subtracted from the entry on line 100-41110 above. The handicapped school tax levy is not eligible for use in the shared revenue formula.

**100-41130 - Occupational Taxes** This entry includes the county share of occupational taxes on coal levied under the provisions of sec. 70.42, Stats.

**100-41150 - Forest Crop Taxes** This entry includes the county’s share of local forest crop taxes collected from the tax districts at settlement time and county share of delinquent forest crop tax collections.

**100-41170 - Motor Vehicle Taxes** This entry includes motor vehicle registration fees collected by counties in accordance with sec. 341.35, Stats.

**100-41221 - County Sales Tax** This entry will be used by the counties imposing the .5 percent sales tax allowed by sec. 77.71, Stats. The amount entered will be the sales tax collections credited to the governmental fund types and recognized as revenue in the current year.

**100-41222 - Retailer’s Discount (Retained)** This entry includes the portion of state sales tax collections retained by the county as payment for collection.

**100-41230 - Real Estate Transfer** This entry includes the portion of the real estate transfer (fee) tax to be retained by the county. It may be necessary to review the register of deeds fees to separate out this amount.

**100-41240 - Race Track Admissions Tax** This entry includes your county’s share of the race track admissions distributed per s. 562.08(2) of Wis. Stats.

**100-41800 - Interest and Penalties on Taxes** This entry includes the county share of interest and penalties collected on delinquent taxes.

**100-41900 - Other Taxes (Identify)** This entry is available for other tax revenues not provided for in the lines above.

**101-41000 - Total Taxes** Sum of lines 100-41110 through 100-41900.

### Intergovernmental Revenues

This category includes revenues derived from other governments because of state or federal aid formulas; applied-for grants; and state, federal, and other local government aids. Grants and aids for activities operated as an enterprise fund should be included in the proprietary fund types. Federal aids paid to your county through the state are state aids for this report.

**103-43211 - Federal Grants - Law Enforcement** This entry includes direct law enforcement grants and aids from the federal government for such programs as law enforcement training, white collar crime programs, Indian law enforcement officer training grants, and other police activities grants. This is a deductible revenue for highway-related costs.

**103-43221 - Federal Grants - Highway** This entry includes federal grants-in-aid for highways paid directly to the county by federal agencies. This is a deductible revenue for highway-related costs.

**103-43227 - Federal Grants - Other Transportation** This entry includes direct federal transportation grants and aids such as airport development, mass transit, and elderly and handicapped transit equipment.

**103-43240 - Federal Grants - Health** This entry includes the direct grants and aids from the federal government for general and mental health purposes.

**103-43250 - Federal Grants - Human Services** This entry includes the direct grants and aids from the federal government for human services programs such as welfare, child support, care of dependent children, day care, senior citizen programs, and veteran services.

**103-43261 - Federal Grants - Culture and Recreation** This entry includes the direct grants and aids from the federal government for culture and recreation programs.

**103-43262 - Federal Grants - Education** This entry includes the direct grants and aids from the federal government for various education programs.

**103-43271 - Federal Grants - Housing/Economic Assistance** This entry includes the direct federal grants and aids for public housing and for community development projects, such as FMHA grants for low income housing, job training, CAP, and HUD.

**103-43300 - Federal Grants - Other Federal Payments** This entry includes all other direct federal grants and aids.

**103-43410 - State Shared Revenues** This entry includes the checks received from the state for shared revenue and state mandate relief in July and November.

**103-43430 - Other State Shared Taxes** This entry includes those shared tax aids such as mining impact aid and terminal tax which are not provided for in the lines noted above. Include Exempt Computer Aid.

**103-43510 - State Grants - General Government** This entry includes state aids for employee retirement, county assessor, indigent defendant, payments for public services, planning and judicial aids such as criminal justice, victim/witness, victim assistance, and justice assistance.

**103-43521 - State Grants - Law Enforcement Improvement** This entry includes state aids for officer training, radar and other equipment, and studies to improve police effectiveness. This is a deductible revenue for highway-related costs.

**103-43522 - State Grants - Water Patrol** This entry includes payments from the state for police patrols on lakes and rivers. This is a deductible revenue for highway-related costs.

**103-43523 - State Grants - Other Law Enforcement** This entry includes state aids for items such as highway safety, alcohol safety, alcohol awareness, traffic safety school, and snowmobile law enforcement. This is a deductible revenue for highway-related costs.

**103-43528 - State Grants - Emergency Government** This entry includes state grants for civil preparedness, civil defense, emergency government planning aides, "911" emergency telephone, and disaster assistance other than flood damage to roads which must be included at line 103-43532.

**103-43529 - State Grants - Other Public Safety** This entry includes payments from the state for public safety purposes, such as first response, Ambulance Funding Assistance Grants and Fire School Reimbursement Aid, which are not provided for in the accounts above.

**103-43531 - State Grants - Local Transportation Aid** This entry includes state transportation aids received during the calendar year as provided per s. 86.30, Stats.

**103-43532 - State Grants - Transportation Flood Damage** This entry includes state aids for flood damage on roads. This is a deductible revenue for highway-related costs.

**103-43533 - State Grants - Other Highway** This entry includes state highway aids for items such as connecting highways, lift bridges, road project aids, and community block grants used for eligible road costs. Only 60% of all grants and aids received for storm sewer construction should be reported at this account. The remaining 40% of ineligible storm sewer construction should be reported at line 103-43537. This is a deductible revenue for highway-related costs.

**103-43534 - Local Road Improvement Program (LRIP)** This entry will include the reimbursement (match) paid by the state. The purpose of the Local Road Improvement Program is to provide state financial assistance for up to 50% of the costs for improvement projects on any road under county jurisdiction. LRIP on county roads is referred to as CHIP. Expenditures on LRIP projects should be reported on the current line codes just like any other highway improvement projects. This is a deductible revenue for highway-related costs.

**103-43537 - State Grants - Other Transportation** This entry includes state aids for mass transit, airports, docks and harbors, railroads, bicycle trails, and other transportation purposes.



**103-43545 - State - Recycling Grant Program** This entry includes the grants received from the Department of Natural Resources for establishing or enhancing recycling programs provided by S.287.23 Wis. Stats.

**103-43549 - State Grants - Other Sanitation** This entry includes state grants and aids for items such as solid waste management, wastewater grants, sanitation grants, landfill closure grants and private sewer grants.

**103-43550 - State Grants - Health** This entry includes state grants and aids for home nursing care, mental health, community services, developmental disability programs, alcohol and drug abuse programs, mental health clinics, 51.42/51.437 boards, care of TB patients, institution construction aid, and inoculation programs.

**103-43560 - State Grants - Human Services** This entry includes state grants and aids for social service and income maintenance administration, general relief, county veterans service officer, Older Americans programs, child support programs, and other community social services grants and aids.

**103-43571 - State Grants - Culture and Recreation** This entry includes state grants and aids for county library systems, museums, art projects, fairs and exhibits, snowmobile trails and areas, ATV trails, and motorcycle parks and trails.

**103-43572 - State Grants - Education** This entry includes state grants and aids for a handicapped education program and other educational programs such as driver education and school nutrition.

**103-43581 - State Grants - Housing/Economic Assistance** This entry includes state aids for public housing and for community development projects, such as job training and other economic assistance programs.

**103-43586 - State Grants - State Conservation Aids** This entry includes soil and water resource aids, fish, wildlife and forestry aids, wildlife damage claims aid, in lieu of taxes on federal and national forest lands, erosion control programs, wildlife abatement, fish and game projects, watershed projects, land conservation and state aid for county forest and forest croplands.

**103-43610 - State Payments for Municipal Services** This entry includes payments from the state to counties and municipalities with state facilities for providing services such as police protection, fire protection, ambulance services, garbage collection and disposal services and recycling services.

**103-43640 - Other State Payments - Severance and Withdrawal Taxes** This entry includes monies received from tax for the right to cut and remove wood products from forest croplands in accordance with sec. 77.07(3), Stats., and from tax for the withdrawal of land from designated forest croplands in accordance with sec. 77.10(2)(b), Stats.

**103-43660 - Payment in lieu of Taxes on State Conservation Land** This entry is the county's share of payments received from the state by the taxing districts per s. 70.114 Wis. Stats. This payment in lieu of taxes (PILT) is made on certain lands purchased by the state after December 31, 1991.

**103-43690 - Other State Payments (Identify)** This entry will include other payments from the state which are not provided for in the lines above. List each type of aid and the amount.

**103-43710 - Grants from Local Governments -Highway and Bridges** This entry includes aid or advances from other local governments (towns, cities, villages, other counties) for construction and maintenance of highways and bridges. This is a deductible revenue for highway-related costs.

**103-43790 - Other Local Government Grants (Identify)** This entry is for local government aids other than those for highway purposes. This includes library, parks, and solid waste management aids. List each type of aid and the amount.

**104-43000 - Total Intergovernmental Revenues** Sum of lines 103-43100 through 103-43790.

#### **Licenses and Permits**

This category includes moneys received from individuals for the privilege to do certain things or engage in certain businesses usually regulated by ordinances.

**105-44100 - Business and Occupational Licenses** This entry includes revenues from business licenses and permits required by county ordinance such as cabaret licenses, peddler licenses, dance hall licenses, and stable licenses.

**105-44200 - Nonbusiness Licenses** This entry includes license fees for regulated activities other than operating a business or for construction such as county share of conservation licenses, marriage licenses, and dog licenses.

**105-44300 - Building Permits and Inspection Fees** This entry includes permit fees required for construction or remodeling of property and fees for inspection of property such as building permits, septic tank permits, setback permits, etc.

**105-44400 - Zoning Permits and Fees** This entry includes revenues from licenses, fees, and permits that are required in order to enforce the county's zoning ordinances.

**105-44900 - Other Regulatory Permits and Fees (Identify)** This entry includes all regulatory fees and permits not provided for in the lines above such as parking permits. List each type of permit or fee and the amount. Include impact fees.

**106-44000 - Total Licenses and Permits** Sum of lines 105-44100 through 105-44900.

## Fines, Forfeits, and Penalties

This category includes monies received from individuals as penalties for violating certain laws or ordinances, for failing to perform contractual obligations, and awards for damages.

**107-45100 - Law and Ordinance Violations** This entry includes collection of penalties imposed for violation of county ordinances including county parking ordinances, and violations at county-owned parking ramps and lots. Also included is the county's share of state fines and forfeitures, such as highway fines.

**107-45210 - Contract Forfeitures** This entry includes forfeitures by contractors for failure to perform contractual obligations.

**107-45221 - Judgments and Damages Awards for Law Enforcement Equipment and Property** This entry includes monies awarded to the county as the result of a court decision or settlement for damages to police property and equipment. This is a deductible revenue for highway-related costs.

**107-45222 - Judgments and Damages Awards for Highway Equipment and Property** This entry includes monies awarded to the county as a result of a court decision or settlement for damages to highway property and equipment. This is a deductible revenue for highway-related costs.

**107-45223 - Judgments and Damages for Other Equipment and Property** This entry includes monies awarded to the county as a result of a court decision or settlement for damages to property and equipment that are not highway or police-related.

**108-45000 - Total Fines, Forfeits, and Penalties** Sum of lines 107-45100 through 107-45223.

## Public Charges for Services

This category includes revenues received from individuals, organizations, third party providers, and businesses for services rendered by the governmental fund types and expendable trust funds. Some of the common revenues in this section include register of deeds fees, court and probate fees; other general government fees such as clerk or treasurer fees; and law enforcement fees such as charges for photocopies of accident reports. Do not include refunds or reimbursements of expenditures. See line 113-48900. Do not include impact fees.

**Note:** Those counties which account for ambulances, solid waste disposal sites, general hospitals, nursing homes, etc., as enterprises should report those revenues in the proprietary fund type schedule.

**109-46130 - Register of Deeds Fees** This entry includes fees for recording any instrument entitled to be recorded in the register of deeds office such as property deeds, mortgage data, vital records, and other security interest data, etc. Do not include real estate transfer fees in this entry. See line 100-41230, above.

**109-46140 - Court Fees and Costs** This entry includes the fees established by law such as family court commissioner fees, small claims court fees and costs, and circuit court fees and costs.

**109-46150 - Probate Fees** This entry includes the county share of probate fees charged in accordance with provisions of sec. 851.74, Stats.

**109-46190 - Other General Government Fees** This entry includes fees and charges for services rendered by other departments whose functions are considered general government such as clerk, treasurer, coroner, and corporation counsel.

**109-46210 - Law Enforcement Fees** This entry includes fees such as serving of summons, copies of bonds, summons, writs, serving subpoena, serving execution on judgments, photocopies of accident reports, etc. This is a deductible revenue for highway-related costs.

**109-46230 - Ambulance Fees** This entry includes revenues for ambulance services charged to individuals.

**109-46240 - Board of Prisoners Fees** This entry includes revenues from prisoners on work-release status and jail assessment fees.

**109-46290 - Other Public Safety Fees** This entry includes public safety-related revenues not included above.

**109-46310 - Highway (and Street) Maintenance and Construction** This entry includes moneys received from sale of gravel, shale, blacktopping, grading, ditching, culverts, and other miscellaneous highway materials to individuals; revenues from contractors or individuals for construction or reconstruction of roads, including curb and gutters; revenues for repair or replacement of curb or gutter; revenues for storm sewer maintenance; sale of salt and sand; snowplowing driveways and parking lots; and thawing culverts. This is a deductible revenue for highway-related costs.

**Note:** The operation of the county highway department will normally be accounted for in the internal service fund and highway public charges will be included at line 201-46310 in the proprietary fund types schedule.

**109-46330 - Parking Fees** This entry includes the revenues from operation of county parking lots, ramps, and meters.

**109-46340 - Airport Fees** This entry includes revenues such as landing fees, fuel sales, concession fees, parking fees, and freight fees resulting from the operation of a county airport.

**109-46370 - Docks and Harbors Fees** This entry includes revenues such as freight and passenger fees, docking fees, and storage fees resulting from the operation of county-operated commercial docks and harbors.

**109-46399 - Other Transportation Fees** This entry includes revenues from the operation of other transportation facilities not provided for in the accounts above.

**109-46431 - Solid Waste Disposal Fees** This entry includes revenues such as private use fees for disposing of waste materials.

**109-46435 - Recycling** This entry includes revenues such as private use fees for collection, processing, or transportation of recyclable materials, or the prorated recycling portion of all-inclusive solid waste disposal fees. This entry includes sales of stickers, tags, bags, or containers for recycling, or any other fee charged to the public on the basis of use. Do not include the sale of recyclables at this entry. See line 113-48307.

**109-46550 - County Farm** This entry includes revenues from sale of products from county-owned and operated farms. This entry should be used when this activity is accounted for in the governmental fund types. Annual rental of land and buildings should be shown as rental income at line 113-48200.

**109-46590 - Other Health Services Fees** This entry includes revenues for services provided by the county health officer such as health inspections, county nurse, home nursing care, vital statistics, sanitariums, and other health care services which are accounted for in the governmental fund types.

**109-46600 - Human Services Fees** This entry includes revenues such as general relief refunds, county share of third-party liability collections, child support collections; senior citizen program fees such as individual meal donations and bus ride donations; and other human services fees which are accounted for in the governmental fund types.

**109-46710 - Library Fees** This entry includes revenues such as fines for lost, damaged, or overdue books, special request fees, and other library user fees from individuals.

**109-46720 - Park Fees** This entry includes revenues such as rental fees, admissions, camping fees, park dedication fees, concessions, etc.

**109-46731 - Museum** This entry includes daily admissions, concession sales, and other fees in cases where a museum or historical site are accounted for in the governmental fund types.

**109-46732 - Zoo** This entry includes admissions, parking fees, concession sales, and other fees in cases where zoological parks are accounted for in the governmental fund types.

**109-46741 - Fairs, Exhibits, and Celebrations Fees** This entry includes revenues such as admissions, entry fees, shelter rentals, concession earnings, and parking fees in cases where these activities are accounted for in the governmental fund types.

**109-46742 - Auditorium, Convention, or Civic Center Fees** This entry includes revenues such as user rentals, admissions, and concession earnings in cases where these facilities are accounted for in the governmental fund types.

**109-46750 - Other Culture and Recreation Fees** This entry includes the fees charged to the public for the use of county-operated cultural and recreational facilities and programs not provided for in the lines above.

**109-46760 - Schools (Handicapped) Fees** This entry includes revenues from students and teachers at schools for handicapped, for lunch and milk, gym rental, student transportation, Headstart, etc., in cases where the school is accounted for in the governmental fund types.

**109-46770 - U.W. Extension Fees** This entry includes revenues such as sale of pamphlets and other educational materials, and fees for services provided the by county extension office.

**109-46810 - Forest Fees** This entry includes revenues from sale of wood products such as firewood, pulp, and logs from county-owned forests; and revenues from rental of tree planting equipment, sale of seedling trees, and tree inspection fees.

**109-46820 - Other Conservation Fees** This entry includes revenues such as agricultural lime sales, soil testing, watershed and other erosion control projects, pesticide control training, and agricultural land preservation fees; and revenues from operation of youth camps, air pollution control projects, etc.

**109-46830 - Public Housing Fees** This entry includes rents and other revenues from operations of public housing projects.

**109-46850 - Economic Development Fees** This entry includes revenues associated with charges for services to industrial parks and other economic development activities.

**109-46900 - Other Public Charges for Services (Identify)** This entry includes revenues from other public charges which are not provided for in the lines above, such as vending machine sales and commissions, employee meal sales, etc.

**110-46000 - Total Public Charges for Services** Sum of lines 109-46130 through 109-46900.

### **Intergovernmental Charges for Services**

This category includes revenues received from other governmental units with taxing powers such as schools, technical colleges, other counties, cities, villages, towns, lake rehabilitation districts, sanitary districts, and state and federal governments for services provided by your county.

**111-47121 - Federal - Law Enforcement Services** This entry includes revenues for providing police protection to a federal facility. This is a deductible revenue for highway-related costs.

**111-47131 - Federal - Transportation (Highways and Streets)** This entry includes revenues for maintenance, construction, or reconstruction of federal highways. This is a deductible revenue for highway-related costs.

Note: This entry will not be used for services provided by the county highway department operating as an internal service fund. See line 203-47131 on page 8 in the proprietary fund types schedule.

**111-47190 - Other Services to Federal Government** This entry includes revenues from operations for services provided to the federal government such as judicial, general government, ambulance, correction, detention, health, social services, airport, transit systems, sanitation, culture, and conservation and development.

**111-47221 - State - Law Enforcement Services** This entry includes revenues from operations for providing police protection to state facilities. This is a deductible revenue for highway-related costs.

**111-47230 - State - Transportation (Highways and Streets)** This entry includes revenues from operations for maintenance, construction, or reconstruction of state highways. This is a deductible revenue for highway-related costs.

**Note:** This entry will not be used for services provided by the county highway department operating as an internal service fund. See line 204-47230 on page 8 of the schedules in the financial report.

**111-47290 - Other Services to State Government** This entry includes revenues from operations for services provided to the state government such as judicial, general government, ambulance, correctional, detention, health, social services, airport, transit systems, sanitation, culture, and conservation and development. Include lottery credit administration fees.

**111-47310 - Other Local Governments - General Government** This entry includes revenues from operations for services provided to other local governments such as election materials, data processing of tax rolls, and judicial services.

**111-47321 - Other Local Governments - Law Enforcement Services** This entry includes revenues from operations for providing police services for another county or other local governments. This is a deductible revenue for highway-related costs.

**111-47323 - Other Local Governments - Fire Services** This entry includes revenue from operations for services provided to other counties or other local governments for fire suppression.

**111-47324 - Other Local Governments - Ambulance Services** This entry includes payments on contracted ambulance services from other local governments or other counties.

**111-47325 - Other Local Governments - Emergency Communications (911) (Law enforcement share)** This entry is the prorated portion of emergency communication (911) revenues from other local governments for law enforcement services. This is a deductible revenue for highway-related costs.

**111-47326 - Other Local Governments - Emergency Communications (911) (Exclude law enforcement share. See line 111-47325)** This entry includes the prorated portion of emergency communication (911) revenues from other local governments for services other than law enforcement.

**111-47331 - Other Local Governments - Transportation (Highways and Streets)** This entry includes revenues from operations for maintenance, construction, or reconstruction of streets and roads, curb and gutter, storm sewers, and sidewalks; and material sales such as blacktop, gravel, sand, salt, etc., from other counties or other local governments. This is a deductible revenue for highway-related costs.

**Note:** This entry will not be used for services provided by the county highway department operating as an internal service fund. See line 205-47331 on page 9 in the proprietary fund types schedule.

**111-47339 - Other Local Governments - Other Transportation Services** This entry includes revenues from operations for services provided to other local governments for mass transit system, airport, railroads, and docks and harbors.

**111-47343 - Other Local Governments - Solid Waste Disposal** This entry includes revenues from user fees or contract payments from other local governments for solid waste disposal.

**111-47345 - Other Local Governments - Recycling** This entry includes revenues for user fees or contract payments from local governments for the use of municipally-owned recycling facilities or equipment.

**Note:** User fees from businesses or individuals should be entered in the section "Public Charges for Services."

**111-47349 - Other Local Governments - Other Sanitation Services** This entry includes revenues for the user fees or contract payments from local governments for use of the county solid waste disposal site.

**Note:** The user fees from business or individuals should be entered in the section for public charges for services.

**111-47350 - Other Local Governments - Health** This entry includes revenues from operations for providing health services such as immunization programs to other local governments.

**111-47360 - Other Local Governments - Human Services** This entry includes revenues from operations for providing social services such as general relief to other local governments.

**111-47381 - Other Local Governments - Public Housing** This entry includes rental fees and other revenues from operations for public housing services provided by the county to other local governments.

**111-47390 - Other Services to Other Local Governments** This entry includes revenues from operations for services provided to other local governments such as correctional services, detention services, recreational and conservation services.

**111-47400 - Local Departments** This entry includes charges for services to local (county) departments by county service departments such as data processing, printing, duplicating, engineering, etc.

**Note:** If these activities are accounted for in an internal service fund, they should be reported in the proprietary fund types schedule.

**112-47000 - Total Intergovernmental Charges for Services** Sum of lines 111-47121 through 111-47400.

### **Miscellaneous Revenues**

This category includes revenue from interest on investments, property rental, royalties, leases, property sales, insurance recoveries, donations; and other miscellaneous revenues such as discounts, profit-sharing dividends from co-ops, insurance refunds, refunds of prior years expenditures, and additional prior year revenues. (These latter two items should be allocated to the proper revenue accounts, whenever possible, for state aid purposes.)

**113-48110 - Interest Income** This entry includes the interest revenues earned on invested funds such as demand deposits, savings accounts, certificates of deposit, treasury bills, golden passbooks, state investment pool, and daily interest accounts.

**113-48200 - Rent** This entry includes the rent of county buildings and offices, rent of county farm land, rentals of vacant land, leases, and royalties. Do not include rental of equipment, and facilities for recreational purposes at this entry. They should be considered as charges for services.

**113-48301 - Sale of Law Enforcement Equipment and Property** This entry includes revenue from sales of police equipment, buildings, and land. This is a deductible revenue for highway-related costs.

**113-48306 - Sale of Recycling Equipment and Property** This entry includes revenues from the sale of equipment or facilities used in recycling operations, including vehicles, machinery, buildings, and land. Revenues from the sale of multiuse facilities or equipment should be prorated between recycling, solid waste disposal, and other sales.

**113-48307 - Sale of Recyclable Materials** This entry includes revenues from the sale of recyclable materials, such as metal or plastic containers, paper, or cardboard. This is a deductible revenue for recycling grant purposes.

**113-48309 - Sale of Other Equipment and Property** This entry includes revenue from the sale of surplus buildings or land, industrial development land, sale of abandoned vehicles, and used equipment. Do not include sale of police or highway land and equipment at this entry.

**113-48420 - Insurance Recoveries for Damage to Law Enforcement Equipment and Property** This entry includes insurance awards for damages to police property and equipment. This is a deductible revenue for highway-related costs.

**113-48430 - Insurance Recoveries for Damage to Highway Equipment and Property** This entry includes insurance awards for damages to highway property and equipment. This is a deductible revenue for highway-related costs.

**113-48440 - Insurance Recoveries for Damage to Other Equipment and Property** This entry includes insurance awards for damages to property and equipment that are not highway or police-related.

**113-48500 - Donations/Contributions from Private Organizations or Individuals** This entry includes gifts, endowments, or donations received from civic organizations, industry, or individuals.

**Note:** Gifts and bequests in which the principal remains intact should be reported as fiduciary/pension trust revenues in the proprietary fund types section of these schedules.

**113-48900 - Other Miscellaneous Revenues (Identify)** This entry includes refunds, discounts, reimbursements, and other miscellaneous governmental fund revenues not provided for in the lines above.

**114-48000 - Total Miscellaneous Revenues** Sum of lines 113-48110 through 113-48900.

### **Other Financing Sources**

This category includes governmental fund general long-term debt proceeds, operating transfers-in, and material proceeds of general fixed asset dispositions. These items are classified separately from revenue.

**115-49100 - Proceeds from Long-Term Debt** This entry includes proceeds from long-term general obligation bonds, notes, and state trust fund loans, as well as the face value of installment purchase contracts and the discounted present value of capital lease agreements.

**115-49200 - Transfers from Other Funds** This entry includes all interfund transfers from other funds, excepting residual equity transfers.

**115-49400 - Sales of General Fixed Assets** This entry includes proceeds from the sale of major fixed assets when the amounts are so large that their inclusion in lines 113-48301 to 113-48309 would be misleading to readers of the schedule.

**Note:** The gain (or loss) on the sale of internal service fund county highway department fixed assets should be included at line 217-48300 on page 11 of the proprietary fund types schedule.

**115-49500 - Proceeds of Refunding Bonds** This entry is used when new debt is issued to provide monies to pay interest on old outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date. This line should be used with line 134-59500 for advance refunding debt.

**116-49000 - Total Other Financing Sources** Sum of lines 115-49100 through 115-49500.

**117-40000 - Total Revenues and Other Financing Sources** Sum of all governmental fund types and expendable trust funds revenues and other financing sources (Lines 101-41000, 104-43000, 106-44000, 108-45000, 110-46000, 112-47000, 114-48000, and 116-49000).

## EXPENDITURES

### General Government

This function includes the expenditures incurred to carry out the statutory duties of running the county. The common general government activities are county board, courts, legal counsel, clerk, treasurer, accounting, and elections.

**118-51100 - Legislative** This entry includes expenditures of the county board and its committees including salaries, travel, and per diems for members, and association dues and publication of official notices.

**118-51200 - Judicial** This entry includes expenditures for circuit court, clerk of courts, probate court, family court commissioner, law library, public defenders for indigent defendants, coroner, etc.

**118-51300 - Legal** This entry includes expenditures of the district attorney and corporation counsel. This entry also includes fees paid to legal counsel hired to assist the district attorney or corporation counsel in special cases or situations, as well as payments for updating the county's code of ordinances.

**118-51400 - General Administration** This entry includes expenditures of the county executive or administrator and county clerk; expenditures of the office performing central personnel services; expenditures related to elections; census cost; and expenditures of administrative service departments such as data processing, central duplicating, or printing.

Note: If the county operates activities such as data-processing, duplicating, printing, etc., as internal service funds, the expenses should be included as part of line 211-51490 on page 10 of the proprietary fund types schedule.

**118-51500 - Financial Administration** This entry includes expenditures related to the following functions:

Accounting - all costs of financial record keeping, time keeping, payroll preparation, budget preparation; expenditures of the comptroller, director of finance or county auditor;

fees paid to others for closing financial records, preparing special reports such as this one; and fees paid to professional accounting firms for annual audits.

Treasury - expenditures of the county treasurer's office.

Assessment of Property - all costs of the county assessor and board of review in counties which establish the office of county assessor; county tax lister; printed materials such as assessment rolls and tax rolls; computer services for assessment and tax rolls, and the cost of maintaining an office for the assessor of incomes.

Risk and Property Management - all administrative costs of managing the county's insurance program and developing a comprehensive risk management program, and administrative costs of managing county property (acquisition, property rental, sale of unused property, and inventory record keeping).

Purchasing - expenditures for administering the purchase of goods and services for the county (purchasing department, agent, etc.). Note: If the county accounts for the purchasing and stores department as an internal service fund, the expenses should be included as part of line 211-51490 in the proprietary fund types schedule.

**118-51600 - General Buildings and Plant** This entry includes expenditures for custodian salaries or contracts, custodial supplies, utilities such as fuel, electricity, water and sewer; expenditures for maintenance of buildings, and rents paid to others for space for county offices.

**118-51700 - Property Records and Control** This entry includes expenditures for the offices of the register of deeds, county surveyor, real estate description department, and abstractors.

**118-51910 - Illegal Taxes, Tax Refunds and Uncollectible Taxes, Special Assessments and Receivables** This entry includes losses from uncollectible taxes, special assessments, and other receivables of the governmental fund types.

**118-51920 - Judgments and Losses** This entry includes the payment of judgments against the county arising from civil lawsuits because of injury to person or property damage.

**118-51930 - Nondepartmental Insurance and Bonds** This entry includes the premiums on property and liability insurance on vehicles, employees, and general county buildings such as the courthouse, and payments for such purposes to a self-insurance fund maintained by a county. This entry also includes premiums on surety bonds for employees. Insurance costs related to police or highway activities should be charged to those activities.

Note: Only premiums that cannot be identified with a specific activity should be included here.

**118-51980 - Other General Government (Identify)** This entry should include any general government expenditures not provided for in the lines above.

**119-51000 - Total General Government** Sum of lines 118-51100 through 118-51980.

### **Public Safety**

This function includes the expenditures related to operating the law enforcement, fire, ambulance, inspection, and emergency government activities.

**120-52100 - Law Enforcement** This entry includes all expenditures for sheriff, traffic patrol, criminal investigation, education, community relations, crime prevention, and support services (communications). Other items included are water safety patrol and snowmobile law enforcement. When the police or sheriff department is located in part of a multiuse building, expenditures for the maintenance and operation of that building should be allocated to the activity served on a square foot percentage basis. This is an eligible expenditure for highway-related costs. Do not include jail expenditures at this line. See line 120-52700 below.

**120-52200 - Fire Protection** This entry includes expenditures incurred by fire wardens and other personnel in the prevention and detection of fires, particularly forest fires, and expenditures for personnel assigned to extinguishing fires, and payments of state special charges for fire suppression.

**120-52300 - Ambulance** This entry includes expenditures for operation and maintenance of an emergency ambulance service including payments to private operators or to other governmental units for providing such service.

**120-52400 - Inspection** This entry includes the expenditures of the local building inspectors for issuing permits and inspecting buildings, plumbing, electrical, heating, air conditioning, sewer, gas, etc. Also include weights and measures inspections at this line. Do not include fire and health inspections at this line.

**120-52601 - Emergency Communications (911) (Law enforcement share)** This entry includes the prorated portion of the expenditures for the emergency communications system charged to law enforcement. 911 signs are signs installed near or within the road, highway or street right of way to identify parcels of property for emergency communication purposes. Do not include emergency communication expenditures reimbursed by state agencies such as DNR at this entry. This is an eligible expenditure for highway-related costs.

**120-52609 - Emergency Communications (911) (Exclude law enforcement share. See line 120-52601)** This entry includes the balance of the emergency communications (911) system expenditures. 911 signs charged to law enforcement. 911 signs are signs installed near or within the road, highway or street right of way to identify parcels of property for emergency communication purposes. This entry includes emergency communication expenditures reimbursed by state agencies such as DNR. This is not an eligible highway-related cost.

**120-52700 - Correction and Detention** This activity includes expenditures incurred by the county for operation and maintenance of jails and other correctional facilities including jailers, matrons, and other personnel, cost of prisoner meals, and maintenance, state penal charges, offender rehabilitation programs, parole officers, pre-release facilities, and juvenile detention facilities. Also include payments to other governmental units for housing of prisoners.

**120-52900 - Other Public Safety** This entry should include any public safety expenditures not provided for in the lines above. Include expenditures of the county emergency government (civil defense) office, the cost of emergency warning systems, payments to prevent damage and to restore areas after floods, and payments to flood control boards. Highway damage repair because of flood, wind, or ice storms should be entered at line 122-53311.

**121-52000 - Total Public Safety** Sum of lines 120-52100 through 120-52900.

### **Public Works**

This group of activities includes expenditures related to transportation and sanitation. The State Department of Transportation recommends that county highway department operations be accounted for in an internal services fund, and accounts have been provided in the proprietary fund types schedule to accommodate the reporting of highway departments as internal service funds.

The highway and road-related expenditure codes in this section are to be used when the highway internal service fund provides maintenance and construction services to the county general fund or other governmental fund types on county trunk highways, or services for road related facilities, such as local purpose roads, street lighting, or parking facilities.

The reimbursement to the highway internal service fund by governmental fund types is to be reported as interdepartmental charges for services at lines 206-47430 or 206-47492 in the proprietary fund types schedule.

**122-53100 - Administration for Highway and Street** This entry includes any highway and street administration expenditures charged to, or incurred by, the county general fund or other governmental fund types.

Note: Expenditures of the highway commissioner's office and highway committee will normally be accounted for through the highway internal service fund.

**122-53311 - Highway and Street Maintenance (Local)** This entry includes maintenance expenditures on county trunk highways and other public roads under county jurisdiction. Expenditures include amounts paid to the highway department internal service fund or to other funds for services on county public roads. Expenditures for county forest roads should be reported at line 128-56111. This is an eligible expenditure for highway-related costs.

**122-53315 - Highway and Street Construction (Local)** This entry includes construction expenditures on county trunk highways and other public roads under county jurisdiction. Expenditures include amounts paid to the highway department internal service fund or to other funds for services on county public roads. This is an eligible expenditure for highway-related costs.

**122-53320 - State (Highways)** This entry includes maintenance and construction expenses charged to the state, in cases where the governmental fund types are charged by the highway internal service fund for providing this service. This is an eligible expenditure for highway-related costs.

Note: The Wisconsin Department of Transportation recommends that county highway department operations be accounted for in an internal service fund. Line 210-53320 on page 10 has been provided in the proprietary fund types for reporting these expenses.

**122-53330 - Other Local Governments (Highways and Streets)** This entry includes expenses of maintenance and construction of local government roads; including towns, villages, cities, other counties, schools, and special districts. This is an eligible expenditure for highway-related costs.

Note: The Wisconsin Department of Transportation recommends that county highway department operations be accounted for in an internal service fund. Line 210-53330 on page 10 has been provided in the proprietary fund types for reporting these expenses.

**122-53410 - Limited Purpose Roads** This entry includes expenditures for construction and maintenance of dump and cemetery roads, gated or impassable roads; and other roads that do not meet the criteria for a public access road, in cases where the governmental fund types are charged by the highway internal service fund for providing this service.

**122-53420 - Street (Highway) Lighting** This entry includes expenditures for installation, repair, and maintenance of street lights in cases where such expenditures are borne by the governmental fund types. This is an eligible expenditure for highway-related costs.

**122-53450 - Parking Facilities** This entry includes expenditures for construction, maintenance, and repair of public parking facilities in cases where such expenditures are borne by the governmental fund types. If the parking facilities are accounted for as an enterprise, the activities should be reported in the proprietary fund types schedule.

**122-53510 - Airport** This entry includes expenditures for operation of an airport, such as maintenance of landing fields, parking facilities, equipment, lighting, supplies, administrative staff and operations employees, office supplies, and subsidies to airports operated by others.

Note: In cases where the airport is accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

**122-53520 - Mass Transit** This entry includes expenditures for operation of a transit system, such as equipment maintenance, fuel, maintenance supplies, advertising, administrative staff, drivers, office supplies, and subsidies to mass transit systems operated by others.

Note: If the mass transit system is accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

**122-53540 - Docks and Harbors** This entry includes expenditures for operation of commercial docks, harbors, and terminal warehouses, including contributions to others for maintenance of commercial docks and harbors.

Note: In cases where dock and harbor facilities are accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

**122-53580 - Other Transportation Facilities** This entry includes expenditures for operation of other transportation facilities; such as railroads, bicycle trails, and other transportation activities which are not provided for in the lines above, and which are operated as part of the governmental fund types.

**122-53631 - Solid Waste Disposal** This entry includes expenditures for operation of a county landfill site, such as garbage and refuse collection, incinerators, refuse pulverizer systems, and central collection transfer points.

Note: In cases where the solid waste disposal operation is accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

**122-53635- Recycling Expenditures** This entry includes any reasonable program related expenditures for planning or operating one or more of the components of a solid waste management program specified in Section 287.11(2)(a) to (h) of the Statutes, or to enable your county to comply with the prohibition under Section 287.07(2) of the Statutes. Expenditures may include payroll cost and fringe benefits of employees directly involved in this program's activities, indirect cost, consultant fees, service contracts, materials and supplies, equipment rental and other allowable cost.

Note: In cases where the recycling operation is accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

**122-53680 - Other Sanitation** This entry includes expenditures for sanitation activities not provided for in the entry above.

**123-53000 - Total Public Works** Sum of lines 122-53100 through 122-53680.



## Health and Human Services

This category includes general health, mental health, consumer protection services, health inspections, animal and insect control; social service programs such as day care, child support, relief, income maintenance programs; elderly programs such as nutrition and transportation; nursing homes, resident care facilities, hospitals, and health clinics.

Note: Those counties which account for health clinics, hospitals, nursing homes, etc., as enterprises should report those expenditures in the proprietary fund types schedule.

**124-54100 - Public Health Services** This entry includes expenditures for the conservation and improvement of public health. Among activities to be included here are the following:

- health clinics
- communicable disease control (detection, prevention, treatment)
- health inspections (consumer protection, food inspection, etc.)
- health education and planning
- animal and insect control
- home nursing care
- humane shelter

**124-54200 - Institutional Care** This entry includes all expenditures of a county-operated nursing home, residential care facility, and/or general hospital.

Note: If these institutions are accounted for as enterprises, the expenses should be reported in the proprietary fund types schedule.

**124-54300 - Mental Health Services** This entry includes expenditures of the 51.42 and 51.437 boards (community, mental health, mental retardation, alcohol and drug abuse, and developmental disabilities).

This entry should also include state special charges for care of mental patients from the state's apportionment of state taxes and charges.

**124-54410 - Income Maintenance Administration** This entry includes the costs of administering the federal and state financed income maintenance programs such as Aid to Families with Dependent Children, food stamps, and energy assistance.

**124-54420 - General Relief** This entry includes expenditures for general relief administration and direct payments to indigents, vendors, and other counties for relief grants on behalf of legal residents.

**124-54500 - Social Service** Expenditures applicable to the social services contracts with the state are to be included on this entry. Items to be included are child support (including IV-D program), child welfare, temporary care of dependent children, and day care centers.

**124-54600 - Aging** This entry includes expenditures of the commission on aging for its various programs such as transportation for the elderly, nutrition programs, and operation of senior citizen centers.

**124-54700 - Veterans** This entry includes the expenditures for veterans' relief, veterans' service officer, burial of indigent veterans, and care of veterans' graves.

**124-54920 - County Farm** This entry includes expenditures of a county-owned and operated farm when it is accounted for as a governmental fund.

**124-54980 - Other Health and Human Services** This entry includes expenditures for health and human services programs not provided for in the lines above.

**125-54000 - Total Health and Human Services** Sum of lines 124-54100 through 124-54980.

## Culture, Recreation, and Education

This group of activities includes expenditures for cultural, recreational, and educational purposes. Include contributions to others for providing these services.

Note: If the county accounts for such operations as libraries, museums, and recreational facilities in an enterprise fund, they should be reported in the proprietary fund types schedule.

**126-55110 - Library** This entry includes expenditures for library operations. Also include payments to federated library systems and contributions to local districts for library services furnished to the county.

**126-55120 - Museum** This entry includes operating expenditures of municipally operated museums and historical sites where those activities are accounted for in the governmental fund types.

**126-55190 - Other Culture** This entry includes expenditures for other cultural activities such as artistic programs, community centers, etc., also include auditoriums, convention or civic centers that are not accounted for in an enterprise fund.

**126-55200 - Parks** This entry includes expenditures for personnel, equipment, grounds, roads in parks, and other costs incidental to operating a park system.

**126-55300 - Recreation Programs and Events** This entry includes expenditures for administration and operation of recreation activities such as athletic (tennis, baseball, softball) programs, playground programs, and other summer recreation programs, and events such as fireworks, parades, public concerts, holiday decorations, and celebrations.

**126-55400 - Recreation Facilities** This entry includes expenditures for specialized facilities such as ice arenas, zoos, swimming areas, golf courses, recreational docks and harbors, fairgrounds (including fairs and exhibits), stadiums, snowmobile trails, and ATV trails, where these facilities are not accounted for in an enterprise fund.

**126-55410 - Zoo** This entry includes operating expenditures of municipally operated zoological parks where those activities are accounted for in the governmental fund types.

**126-55600 - Education** This line includes expenditures of operating a county handicapped school, conducting the university extension programs, payments in lieu of taxes on county property, University of Wisconsin Center, and other education expenditures.

**127-55000 - Total Culture, Recreation, and Education** Sum of lines 126-55110 through 126-55600.

### **Conservation and Development**

This group of activities includes expenditures for resource conservation, environmental protection, administration of county planning policies and zoning, public housing projects, and economic development.

**128-56111 - County Forest Roads** Expenditures on county forest roads should be reported here. If no expenditures are reported at this code, it is assumed that there are no county forest road expenditures. This code is not eligible for highway-related cost reporting.

**128-56500 - Public Housing** This line includes expenditures for acquisition, furnishing, maintenance, and operation of public housing for low income and elderly persons.

Note: If public housing projects are accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

**128-56700 - Economic Development** This entry includes expenditures for development projects, federally assisted job training and employment programs, and other economic purposes. Payments for advertising the advantages, attractions, and natural resources of the county are reported here.

**128-56900 - Other Conservation and Development** This entry includes expenditures for conservation and development activities not provided for above, such as; county forestry projects, conservation of water, mineral, and agricultural resources, fish and game projects, environmental protection, and administration of county planning policies and zoning laws.

**129-56000 - Total Conservation and Development** Sum of lines 128-56111 through 128-56900.

### **Capital Outlay**

The capital outlay section is provided to report capital expenditures, such as equipment and construction.

**130-57140 - General Public Buildings Outlay** This entry includes expenditures for constructing or remodeling courthouses and general administration buildings, additions to courthouse parking lots, and acquisition of additional land for future expansion.

**130-57190 - Other General Government Outlay** This entry includes capital outlay expenditures for general government purposes not provided for above, such as acquisition of computer equipment.

**130-57210 - Law Enforcement Outlay** This entry includes capital outlay expenditures for constructing or remodeling police office buildings and garages, and purchase of police equipment such as squad cars, vans, and other law enforcement and investigation vehicles, police radio equipment, radar, and other crime detection devices. Expenditures for multipurpose buildings should be allocated to the activity served on a square foot percentage basis. Do not include capital outlay expenditures for jail at this line. See line 130-57270 below. This is an eligible expenditure for highway-related costs.

**130-57220 - Fire Protection Outlay** This entry includes capital outlay expenditures for constructing or remodeling buildings used for storing fire fighting equipment and purchases of equipment such as fire trucks, plows, and bulldozers.

**130-57230 - Ambulance Outlay** This entry includes capital outlay expenditures for constructing or remodeling ambulance garages and purchases of equipment such as ambulance vehicles and jaws of life.

**130-57261 - Emergency Communications (911) Outlay (Law enforcement share)** This entry includes the law enforcement prorated portion of the emergency communications (911) outlay. 911 signs are signs installed near or within the road, highway or street right of way to identify parcels of property for emergency communication purposes. Do not include emergency communication outlays reimbursed by state agencies such as DNR at this entry. This is an eligible expenditure for highway-related costs.

**130-57269 - Emergency Communications (911) Outlay (Exclude law enforcement share. See line 130-57261 above)** This entry includes the balance of the emergency communication (911) outlay expenditures. 911 signs are signs installed near or within the road, highway or street right of way to identify parcels of property for emergency communication purposes. This entry includes emergency communication outlays reimbursed by state agencies such as DNR. This is not an eligible highway-related cost.

**130-57270 - Correction and Detention Outlay** This entry includes capital outlay expenditures for constructing and equipping correctional facilities such as jails and other detention facilities.

**130-57290 - Other Public Safety Outlay** This entry includes capital outlay expenditures for public safety purposes not provided for in the lines above.

**130-57331 - Highway and Street Outlay (Local)** This entry includes capital expenditures for grading, base, and surface; marking signs; traffic control signals; engineering expenditures directly attributable and charged to each individual highway and bridge construction project; traditional project survey, design, material, and construction engineering, including environmental impact statements; right-of-way acquisition, including relocation assistance; real estate legal fees and appraisals, site demolition and clearing costs; curb and gutter construction; seeding, sodding, and other erosion control items; planting or other forms of screening for safety purposes, such as reducing headlight glare on curves, or sound barriers, or screening of legal junkyards. This is an eligible expenditure for highway-related costs.

**130-57341 - Limited Purpose Roads Outlay** This entry includes capital expenditures for construction of limited purpose roads. This includes dump, park, subdivision, and cemetery roads; gated or impassable roads; and other roads that do not meet the criteria for public access roads; and are not eligible for state road aids.

**130-57342 - Street (Highway) Lighting Outlay** This entry includes capital expenditures for purchase and installation of street lights, including engineering costs. This is an eligible expenditure for highway-related costs.

**130-57346 - Parking Facilities Outlay** This entry includes capital expenditures for construction or reconstruction of public parking lots and ramps.

**130-57351 - Airport Outlay** This entry includes capital expenditures for construction or reconstruction of airport facilities such as runways, taxi strips, fences, lighting and communications equipment, roads, walks, parking areas, storage buildings, and terminals.

**130-57352 - Mass Transit Outlay** This entry includes capital expenditures for construction of bus garages and for purchases of buses, maintenance equipment, and other facilities.

**130-57354 - Dock and Harbor Outlay** This entry includes capital expenditures for construction of commercial docks, harbors, and terminal warehouse facilities.

**130-57391 - Other Transportation Outlay** This entry includes capital outlay expenditures for transportation capital outlays not provided for in the line codes above.

**130-57431 - Solid Waste Disposal Outlay** This entry includes capital outlay expenditures for the acquisition of a landfill site, incinerator, and the purchase of compacting equipment, garbage trucks, etc.

**130-57435 - Recycling Outlay** This entry includes capital expenditures for additions or improvements to plant or equipment and land acquisition costs.

**130-57510 - Health Outlay** This entry includes capital outlay expenditures for constructing or remodeling health care facilities such as health clinics, nursing homes, general hospitals, and for purchase of related equipment.

**130-57520 - Human Services Outlay** This entry includes capital outlay expenditures for constructing or remodeling mental health facilities, office buildings for social services personnel, and for purchase of related equipment.

**130-57610 - Library Outlay** This entry includes capital outlay expenditures for construction, remodeling, and purchase of land, buildings, and equipment for library activities.

**130-57620 - Parks Outlay** This entry includes capital outlay expenditures for construction and remodeling of buildings, purchase of land, and equipment for parks.

**130-57630 - Other Culture and Recreation Outlay** This entry includes capital outlay expenditures for culture and recreation outlays not provided for in the line codes above.

**130-57640 - Education Outlay** This entry includes capital outlay expenditures for construction and remodeling of buildings and purchase of equipment for educational facilities.

**130-57730 - Other Conservation and Development Outlay** This entry includes capital expenditures for conservation and development outlays not provided for in the lines above.

**131-57000 - Total Capital Outlay** Sum of lines 130-57140 through 130-57730.

## Debt Service

Debt service includes principal and interest on general obligation bonds, long-term notes, state trust fund loans, land contracts, installment purchases, etc., except those maturities financed by proprietary funds. Interest maturities on mortgage revenue bonds, mortgage notes, and other long-term debt financed by proprietary funds will be reported in the proprietary fund type schedule. Principal maturities paid on mortgage revenue bonds, mortgage notes, and other long-term debt financed by proprietary funds are a reduction of a liability on the proprietary fund balance sheet and as such, are not to be included in the schedule of revenues and expenses for proprietary fund types.

**132-58100 - Debt Service - Principal On Long-Term Debt**

This entry includes payments on general obligation bonds, notes, special state trust fund loans, land contracts, and installment purchases accounted for through the governmental fund types; usually the debt service fund.

**132-58211 - Debt Service - Interest and Fiscal Charges - Law Enforcement**

This account includes the interest paid on general obligation bonds, notes, state trust fund loans, land contracts, installment purchases, and short-term loans issued for law enforcement purposes. The interest on loans obtained for several purposes including law enforcement should be prorated. This entry also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the county. This is an eligible expenditure for highway-related costs. Do not include jail interest at this line. See line 132-58290 below.

**132-58221 - Debt Service - Interest and Fiscal Charges - Highway and Street**

This account includes the interest paid on general obligation bonds, notes, state trust fund loans, land contracts, installment purchases, and short-term loans issued for highway and street purposes. The interest on loans obtained for several purposes including highway should be prorated. This entry also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the cancelled bonds, notes, and coupons, or return them to the county. This is an eligible expenditure for highway-related costs.

**132-58230 - Debt Service - Interest and Fiscal Charges - Solid Waste Disposal**

This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for solid waste disposal purposes. The interest on loans issued for several purposes including solid waste disposal should be prorated. This entry also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the county.

**132-58290 - Debt Service - Other Interest and Fiscal Charges**

This entry includes interest and fiscal agent charges not provided for at the lines above.

**133-58000 - Total Debt Service** Sum of lines 132-58100 through 132-58290.

**Other Financing Uses**

**134-59200 - Transfers to Other Funds** This entry includes amounts transferred out of the Governmental Fund Types and Expendable Trust Funds. The two major categories of interfund transfers are:

1. Residual Equity Transfers. Nonrecurring or non-routine transfers of equity between funds, e.g., contribution to Enterprise Fund or Internal Service Fund capital by the General Fund, and transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund. Residual equity transfers will normally not be included in these schedules.
2. Operating Transfers. All other interfund transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a Special Revenue Fund to a Debt Service Fund, transfers from the General Fund to a Special Revenue or Capital Projects Fund, operating subsidy transfers from the General or a Special Revenue Fund to an Enterprise Fund, and transfers from an Enterprise Fund other than payments in lieu of taxes to finance General Fund expenditures. Operating transfers will normally be included in these schedules.

**134-59500 - Payment to Refunding Bond Escrow Agent** This entry is the payment to an escrow agent to defease the old debt. This account should be used with line 115-49500 for advance refunding debt. Payments made to the escrow agent from a general fund appropriation or from current resources must be reported as debt service expenditures because these payments are not substitutions of one debt for another.

**135-59000 - Total Other Financing Uses** Sum of lines 134-59200 through 134-59500.

**136-50000 - Total Expenditures and Other Financing Uses**

Sum of lines 119-51000, 121-52000, 123-53000, 125-54000, 127-55000, 129-56000, 131-57000, 133-58000, and 135-59000.

**137-60000 - Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses** Line 117-40000 less 136-50000 above.

# DEFINITIONS OF PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS, REVENUES AND EXPENSES

The major classifications used in the Schedule of Revenues and Expenses - All Proprietary Fund Types and Similar Trust Funds are as follows:

<b><u>Revenues and Other Financing Sources</u></b>	<b><u>Expenses and Other Financing Uses</u></b>
Operating Revenues:	Operating Expenses:
Public Charges for Services	Enterprise
Intergovernmental Charges for Services	Internal Service - Highway
Interdepartmental Charges for Services	Internal Service - Nonhighway
Miscellaneous	Fiduciary/Pension Trust
Nonoperating Revenues:	Nonoperating Expenses:
Taxes	Enterprise
Intergovernmental Revenues	Internal Service - Highway
Miscellaneous	Internal Service - Nonhighway
Transfers from Other Funds	Transfers to Other Funds

Definitions for individual lines appearing in the schedule are as follows.

## OPERATING REVENUES

Operating Revenues are proprietary fund revenues which are directly related to the fund's primary service activities. They consist primarily of user charges for services.

### Public Charges for Services

This category includes operating revenues from individuals, organizations, third-party providers, and businesses for services rendered by the proprietary fund types and similar trust funds. Do not include refunds or reimbursements of expenses.

**200-46230 - Ambulance Fees** This entry includes revenues from individuals for use of county ambulance services.

**200-46330 - Parking Lots, Ramps and Meters** This entry includes revenues from public parking lots, ramps, and meters, such as weekly or monthly user fees, meter revenues, and sales of special parking permits.

**200-46340 - Airport** This entry includes revenues from landing fees, concession fees, auto parking fees, hanger rental and freight fees resulting from the operation of a county airport.

**200-46350 - Mass Transit** This entry includes the fares, charter fees, and advertising revenues of a county-operated mass transit system.

**200-46431 - Solid Waste Disposal** This entry includes revenues from individuals for disposing of waste materials. Such revenues may be a sticker fee, key purchase fee, or a weight charge.

**200-46435 - Recycling** This entry includes revenues from individuals or businesses for collection, processing, or transportation of recyclable materials, or the prorated recycling portion of all-inclusive solid waste disposal fees, in cases where the activity is operated as an enterprise. This entry includes sales of stickers, tags, bags, or containers for recycling, or any other fee charged to the public on the basis of use. Do not include the sale of recyclables at this entry.

**200-46510 - Public Health Services** This entry includes revenues from individuals and third parties for health services such as regulation and inspection, immunization, health clinics, nursing, and animal and insect control.

**200-46521 - Nursing Home** This entry includes revenues for patient care such as provided by nursing homes, residential care facilities, county hospitals for the treatment of dependent persons, and infirmary for the care, treatment, and maintenance of the aged and infirmed. This entry should include Medicare payments for patient care.

**200-46522 - General Hospital** This entry includes the patient revenues of a general hospital including monies received from insurance companies or social programs.

**200-46530 - Mental Health Services** This entry includes the revenues paid by individuals, third parties, dependents, or the individual's insurance for care at mental health, developmental disability, and alcohol and drug abuse facilities.

When the 51.42/51.437 board operates activities other than mental health, developmental disability, and alcohol and drug abuse, those activities must be reported at the proper activity in this schedule. For example, if the 51 board runs a residential care facility, the patient care revenues of that facility should be reported at line 200-46521.

**200-46550 - County Farm** This entry includes revenues from sale of products on county-owned and operated farms. Annual rental of land and buildings should be shown as rental income at line 216-48900.

**200-46710 - Library** This entry includes such revenues as fines, special request fees, and other library use fees from individuals.

**200-46720 - Parks** This entry includes revenues from equipment rental fees, admissions, camping fees, concession sales, auto parking fees, and shelter rentals where the activities are accounted for in the proprietary fund types.

**200-46731 - Daily Admission and User Fees - Museum** This entry includes such revenues as admission fees, concession sales, and rentals.

**200-46732 - Daily Admission and User Fees - Zoo** This entry includes revenues such as zoo admission, parking fees, and concession earnings.

**200-46733 - Daily Admission and User Fees - Golf Course** This entry includes revenues such as green fees, cart rentals, and concession earnings.

**200-46735 - Daily Admission and User Fees - Ice Arena** This entry includes user rentals, locker fees, admissions, and concession earnings.

**200-46741 - Event Admissions and User Fees - Fairs, Exhibits, and Celebrations** This entry includes revenues such as admissions, entry fees, concession earnings, and parking fees.

**200-46742 - Event Admissions and User Fees - Auditorium, Convention, or Civic Center** This entry includes user rentals, admission fees, and concession earnings.

**200-46744 - Event Admissions and User Fees - Stadium** This entry includes revenues such as user rentals, admissions, concession earnings, and parking fees.

**200-46830 - Public Housing** This entry includes rents and other revenues from residents of public housing projects.

**200-46850 - Economic Development** This entry includes revenues associated with services provided to industrial parks and other economic development activities which are accounted for in the proprietary fund types.

**200-46900 - Other Public Charges for Services (Enterprise) (Identify)** This line is provided for operating revenues from public charges of any other activity which might be operated and accounted for through an enterprise fund by the county.

**201-46310 - Internal Service - Highway (and Street) Maintenance and Construction** This entry includes revenues received from sale of gravel, shale, blacktopping, grading, ditching, culverts, and other miscellaneous highway materials to individuals; revenues from developers or individuals for construction or reconstruction of roads, including curb and gutters; revenues for repair or replacement of curb or gutters; revenues for storm sewer maintenance; revenues from sale of salt and sand; revenues from snowplowing driveways and parking lots, and thawing culverts. This is a deductible revenue for highway-related costs.

**201-46319 - Other Internal Service - Highway Public Charges** This entry includes operating revenues from individuals and nongovernmental organizations for services other than on highways and related facilities provided through the highway internal service fund. This is a deductible revenue for highway-related costs.

**202-46199 - Other Internal Services - Nonhighway Public Charges (Identify)** This line is provided for operating revenues from public charges of any other activity which might be organized and accounted for through an internal service fund by the county.

### **Intergovernmental Charges for Services**

This category includes revenues received from other governmental units with taxing powers such as schools, technical colleges, other counties, cities, villages, towns, lake rehabilitation districts, sanitary districts, and state and federal governments for services provided by your county.

**202-47181 - Federal - Enterprise - Public Housing** This entry includes revenues for services provided to a federal agency by the public housing enterprise fund.

**202-47191 - Other Services to Federal Government by Enterprises** This entry includes revenues from charges to the federal agencies for services provided by enterprises not included in the lines listed above.

**203-47131 - Federal - Internal Service - Highway - Transportation (Highways and Streets)** This entry includes operating revenues from charges for maintenance, construction, or reconstruction of federal highways by the highway internal services fund. This is a deductible revenue for highway-related costs.

**203-47192 - Federal - Internal Service - Highway - Revenues from Nonhighway Activities in Highway Fund** This entry includes operating revenues from services to federal parks, federal forests, etc., by the highway internal service fund.

**203-47193 - Federal - Internal Service - Nonhighway** This entry includes operating revenues for charges to the federal agencies for services provided by internal service funds other than the highway internal service fund.

**203-47281 - State - Enterprise - Public Housing** This entry includes operating revenues for public housing services provided to the state in cases where the public housing project is operated as an enterprise fund.

**203-47291 - Other Services to State Government by Enterprises** This entry includes operating revenues for services provided to state agencies by enterprises other than public housing.

**204-47230 - State - Internal Service - Highway Transportation (Highways and Streets)** This entry includes operating revenues from charges for maintenance, construction, or reconstruction of state highways by the highway internal service fund. This is a deductible revenue for highway-related costs.

**204-47292 - State - Revenues from Nonhighway Activities in Highway Fund** This entry includes operating revenues from charges for other transportation services performed for the state by the highway internal service fund. Revenues from records and reports, radios, general public liability, salt storage, and supervision expenses should be included at this line.

**204-47293 - State - Internal Service - Nonhighway** This entry includes operating revenues from charges to the state for services provided by internal service funds other than the highway internal service fund.

**204-47324 - Other Local Governments - Enterprise - Ambulance Services** This entry includes operating revenues for ambulance services provided to other local governments by the ambulance enterprise fund.

**204-47343 - Other Local Governments - Enterprise - Solid Waste Disposal** This entry includes operating revenues from user fees or contract payments from local governments for use of the county solid waste disposal site.

Note: The user fees from businesses or individuals should be entered in the section "Public Charges for Services".

**204-47345 - Other Local Governments - Recycling** This entry includes revenues for user fees or contract payments from local governments, or the prorated recycling portion of all-inclusive solid waste disposal fees, for the use of municipally-owned recycling facilities or equipment being operated as an enterprise.

Note: User fees from businesses or individuals should be entered in the section "Public Charges for Services."

**204-47350 - Other Local Governments - Enterprise - Health** This entry includes operating revenues from charges to other local governments for providing health services such as immunization programs in cases where the health services are accounted for in an enterprise fund.

**204-47381 - Other Local Governments - Enterprise - Public Housing** This entry includes operating revenues for public housing services provided to other local governments.

**204-47391 - Other Services to Other Local Governments by Enterprises** This entry includes operating revenues from charges to other local governments for services provided by enterprises not included in the lines listed above.

**205-47331 - Other Local Governments - Internal Service - Highway - Transportation** This entry includes revenues earned by the highway internal service fund for maintenance, construction or reconstruction of streets and roads, curb and gutters, storm sewers, and sidewalks; and material sales such as blacktop, gravel, sand, salt, etc., from other counties or other local governments. This is a deductible revenue for highway-related costs.

**205-47392 - Other Local Governments - Internal Service - Revenues from Nonhighway Activities in Highway Fund** This entry includes operating revenues for other highway related services provided to other local governments by the highway internal service fund.

**205-47393 - Other Local Governments - Internal Service - Nonhighway** This entry includes operating revenues from charges to other local governments for services provided by internal service funds other than the highway internal service fund.

#### **Interdepartmental Charges for Services**

This category includes charges for services to local (county) departments by county service departments. These transactions are considered "quasi-external" in nature.

**205-47491 - Interdepartmental Charges for Services - Enterprise** This entry includes revenues from charges for services provided to other county departments or other funds by enterprise funds. An example of this would be charges to county departments for solid waste disposal provided by a county-operated sanitary landfill enterprise fund.

**206-47430 - Internal Service - Highway - Transportation (Highways and Streets)** This entry includes revenues earned by the highway internal service fund from providing maintenance services on county trunk highways and other public county roads to the county general fund or other various county departments. This is a deductible revenue for highway-related costs.

**206-47435 - Internal Service - Highway - Transportation (highway and street outlay)** This entry includes revenues earned by the highway internal service fund from providing construction services on county trunk highways and other public county roads to the county general fund or other various county departments. This is a deductible revenue for highway-related costs.

**206-47492 - Internal Service - Highway - Revenues from Nonhighway Activities in Highway Fund** This entry includes revenues earned by the highway internal service fund from the county general fund or other various county departments for providing services to nonhighway activities such as trash pickup at county parks or maintenance of courthouse parking lots.

**206-47493 - Internal Service - Nonhighway** This entry includes revenues from charges for services to other county departments or other funds by nonhighway internal service funds, such as data processing, central stores, reproduction, etc.

#### **Miscellaneous Revenues**

This category includes other **operating revenues** of enterprise, internal service, and fiduciary/pension trust funds not provided for in the lines above.

**206-48691 - Enterprise** This entry includes all miscellaneous operating revenues of the enterprise funds not provided for in the enterprise lines above.

**207-44260 - Internal Service - Highway - Wide Load Moving Permits** This entry includes revenues from permit fees for moving oversize loads on county roads.

**207-48612 - Other Operating Revenues - Internal Service - Highway** This entry includes miscellaneous operating revenues of the highway internal service fund. This is a deductible revenue for highway-related costs.

**207-48614 - Revenue from Nonhighway Activities in Highway Fund** This entry includes miscellaneous operating revenues from nonhighway activities included in the highway internal service fund.

**207-48692 - Internal Service - Nonhighway Operating Revenues** This entry includes miscellaneous operating revenues of the internal service funds other than highway.

**207-48910 - Fiduciary/Pension Trust** This entry includes all revenues of nonexpendable trust funds such as contributions, donations, grants, and interest on investments. This entry also includes contributions and other earnings accruing to pension trust funds.

**208-40000 - Total Operating Revenues** Sum of lines 200-46230 through 207-48910.

## OPERATING EXPENSES

### Enterprise Operating Expenses

This category includes operating expenses of those county activities which are accounted for as enterprise funds. The operating expenses reported on this schedule should reflect the operating expenses as reported in the county's audited financial statements (including depreciation).

**209-52300 - Ambulance** This entry includes all operating expenses of a county-operated ambulance enterprise.

**209-53450 - Parking Facilities** This entry includes all operating expenses of public parking lots and ramps when the county operates these facilities as an enterprise.

**209-53510 - Airport** This entry includes all operating expenses of an airport enterprise.

**209-53520 - Mass Transit** This entry includes all operating expenses of a county-operated mass transit system.

**209-53631 - Solid Waste Disposal** This entry includes all operating expenses of a solid waste disposal enterprise.

**209-53635 - Recycling** This entry includes all operating expenses of a recycling enterprise, or the properly prorated recycling portion of the operating expenses of a combined solid waste disposal/recycling enterprise.

**209-54100 - Public Health Services** This entry includes all operating expenses of public health services in cases where they are operated and accounted for as enterprise funds. Such activities might include regulation and inspection, immunization, health clinics, nursing, and animal and insect control.

**209-54210 - Nursing Home** This entry includes all operating expenses of a county-operated nursing home or residential care facility which is operated as an enterprise.

**209-54220 - General Hospital** This entry includes all operating expenses of a county-operated general hospital enterprise.

**209-54300 - Mental Health Services** This entry includes all operating expenses of providing community mental health, mental retardation, alcohol and drug abuse, and developmental disabilities programs through an enterprise fund. This entry will include services directed toward prevention and alleviation of developmental disabilities, and includes diagnosis, evaluation, treatment, personal care, day care, domiciliary care, training, education, counseling, mental health clinics, etc.

When the 51.42/51.437 board operates activities other than mental health, developmental disabilities, alcohol and drug abuse, those activities must be reported at the proper activity in this schedule. For example, if the 51.42 board runs a residential care facility, the operating expenses of that facility should be reported at line 209-54210.

**209-54920 - County Farm** This entry includes expenses for a county-owned and operated farm which is accounted for as an enterprise.

**209-55110 - Library** This entry includes all expenses of a county-owned library operated as an enterprise. Contributions or contract payments to other municipalities or counties should be included at 126-55110 in the governmental fund types schedule.

**209-55120 - Museum** This entry includes operating expenses of county-operated museums and historical societies where those activities are accounted for as an enterprise fund.

**209-55130 - Auditorium, Convention, or Civic Center** This entry includes the expenses of county-operated auditoriums, convention centers, civic centers, and exposition centers, which are accounted for as an enterprise.

**209-55200 - Parks** This entry includes operating expenses for parks where the activities are accounted for in the proprietary fund types.

**209-55410 - Zoo** This entry includes operating expenses of zoological parks operated as an enterprise.

**209-55430 - Golf Courses** This entry includes the operating expenses of county-owned golf courses which are operated as enterprises.

**209-55450 - Ice Arenas** This entry includes all expenses of operating county-owned ice arenas as enterprises.



**209-55460 - Fairgrounds (Fairs, Exhibits, and Celebrations)**

This entry includes expenses of operating a county fairground, including fairs, exhibits, and celebrations, in cases where these activities are operated as enterprises.

**209-55470 - Stadium** This entry includes all operating expenses of a stadium enterprise in the proprietary fund types.

**209-56500 - Public Housing** This entry includes all operating expenses of public housing facilities operated by the county as an enterprise.

**209-56700 - Economic Development** This entry includes expenses for fostering economic growth and development within the county; including such activities as economic and industrial surveys, advertising the advantages of the county, financial assistance to new business, activities of an industrial development agency, and acquisition of industrial sites which are accounted for in the proprietary fund types.

**209-56910 - Other Enterprises (Identify)** This entry is provided for operating expenses of any other activity which is operated and accounted for as an enterprise by the county.

**Internal Service Operating Expenses**

This category includes operating expenses of those county activities which are accounted for and reported as internal service funds. The operating expenses reported on this schedule should reflect the operating expenses accounted for in the county's audited financial statements.

**210-53110 - Internal Service - Highway - Highway Administration** This entry includes the expenses for administration and supervision of road, bridge, storm sewer, traffic controls, and street lighting activities; and the planning, development, and administration of capital improvement programs.

Costs related to a highway commissioner's time and a highway committee's time actually spent in the field on highway-related matters are eligible highway-related costs and should be reported at line 210-53311. However, any prorations used to determine such allocation of costs must be supported in the highway records.

**210-53199 - Other Highway and Street Administration and General** This entry includes other support services not directly allocable to specific highway projects, such as expenses associated with patrol superintendents, radio expenses, and general public liability insurance. This is an eligible expense for highway-related costs.

**210-53311 - Internal Service - Highway and Street Maintenance (Local)** This entry includes expenses on county highways for repairing and maintaining pavement, curb and gutter, bridges, culverts, and storm sewers; snowplowing, snow fencing, and ice control; maintenance of highway buildings; maintenance of traffic control devices; brushing, mowing, and weed control along roadways; grading and shoulder shaping; guardrail; ditches; signing; sweeping, leaf pickup, tree removal,

dust control (chlorides); and cleaning private driveway culverts (an eligible cost only if the cleaning is needed to assure proper drainage of the eligible roadway). Costs related to a highway commissioner's time and a highway committee's time actually spent in the field on highway-related matters are highway-related costs and should be reported at this account. This entry is an eligible expense for highway-related costs.

- Costs of maintenance work done for other local governments should be reported at this account only if the other local government is not charged for the work. If the other local government is charged for the work, enter maintenance expenses at line 210-53330.
- Costs of maintenance work done for state and federal highways should be reported at this account if the state or federal government is not charged for the work. If the state or federal government is charged for the work, enter maintenance expenses at line 210-53320 for state highways and line 210-53350 for federal highways.
- The unallocated debit or credit balances in the transportation cost pools at year end must be analyzed and included in the totals reported at Codes 210-53311 or 210-53410. To calculate the amount to be reported at each code, determine the proportion of work performed for eligible highway-related purposes and add that portion of the unallocated balances to Code 210-53311. The remaining balance must be included in the amount reported at Code 210-53410.
- See highway cost reporting manual.

**210-53315 - Internal Service - Street and Highway Construction (Local)** This entry includes expenses on county highways for grading, base, and surface; marking signs; and traffic control signals; engineering expenses directly attributable and charged to each individual highway and bridge construction project; traditional project survey, design, material, and construction engineering, including environmental impact statements; right-of-way acquisition, including relocation assistance; real estate legal fees and appraisals, site demolition and clearing costs; curb and gutter construction; seeding, sodding, and other erosion control items; planting or other forms of screening for safety purposes, such as reducing headlight glare on curves, or sound barriers, or screening of legal junkyards. This is an eligible expense for highway-related costs.

- Costs of construction work done for other local governments should be reported at this line only if the other local government is not charged for the work. If the other local government is charged for the work, enter construction expenses at line 210-53330.
- Costs of construction work done for state and federal highways should be reported at this line if the state or federal government is not charged for the work. If the state or federal government is charged for the work, enter construction expenses at line 210-53320 for state highways and line 210-53350 for federal highways.
- See highway cost reporting manual.

**210-53320 - Internal Service - State (Highway Maintenance and Construction)** This entry includes expenses of maintaining, improving, and constructing the state trunk roadways, structures, and other state trunk highway facilities. The following types of work are included: general and routine maintenance, snow and ice control, special roadway maintenance, bridge maintenance, unclassified maintenance, roadside maintenance, and road and bridge construction. This is an eligible expense for highway-related costs.

The moneys received for providing this maintenance and construction work should be entered at line 204-47230.

**210-53330 - Internal Service - Other Local Government (Highways and Streets)** This entry includes expenses of maintenance and construction of other local government roads, including towns, villages, cities, other counties, schools, and special districts. This is an eligible expense for highway-related costs.

The moneys received for providing these maintenance and construction services should be entered at line 205-47331.

**210-53340 - Internal Service - Highway - Local Departments** This entry includes expenses of providing maintenance and construction services to other county departments **on public roads**. The county highway department, as an internal service fund, charges other county programs for the services rendered based on the costs identified by the accounting system. This is an eligible expense for highway-related costs.

The revenues earned from these services should be entered at line 206-47430.

These transactions are considered “quasi-external” in nature.

**210-53350 - Internal Service - Highway - Federal Government** This entry includes expenses of providing maintenance and construction services to the federal government **on public roads**. This is an eligible expense for highway-related costs.

The revenues earned for providing these services should be entered at line 203-47131.

**210-53360 - Internal Service - Highway - Nongovernment Customers** This entry includes expenses of providing services to nongovernmental customers on public roads. This is an eligible expense for highway-related costs.

The revenues received for this service should be entered at account 201-46310.

**210-53410 - Internal Service - Highway - Limited Purpose Roads** This entry includes expenses for construction and maintenance of dump, subdivision, and cemetery roads; gated or impassable roads, and other roads that do not meet the criteria for public access roads, and are not eligible for state aids.

**210-53420 - Internal Service - Highway - Street (Highway) Lighting** This entry includes the expenses of installation, repair, and maintenance of street lights, including painting of poles, bulb replacement, and electric bills. This is an eligible expense for highway-related costs.

**210-53450 - Internal Service - Highway - Parking Facilities** This entry includes expenses of operation and maintenance of parking lots, ramps, and meters, **only when** the highway department is directly responsible for administering and operating such programs/facilities.

**210-53470 - Internal Service - Highway - Cost of Sales** This entry includes the cost of consumable materials and supplies sold from inventory when the sale is not part of a service provided.

**210-53490 - Internal Service - Highway - Other Road Related Facilities (and Other Services)** This entry includes the expenses of other road-related facilities and services in cases where the activities are not specifically included, or only partially included, as eligible road costs under the transportation aids formula, including; sidewalks, storm sewers, and landfill services.

**210-53500 - Internal Service - Highway - Other Transportation** This entry includes the expenses of operating such facilities as airports, mass transits, railroads, docks and harbors, etc., **only when** the highway department is directly responsible for administering and operating such programs/facilities.

**211-51490 - Internal Service - Nonhighway** This entry includes the operating expenses of all nonhighway internal service funds which the county may have such as data processing, central equipment/ stores, or reproduction department.

**211-59980 - Fiduciary/Pension Trust** This entry includes all operating expenses of nonexpendable trust funds such as endowments and pension benefits paid from pension trust funds.

**212-50000 - Total Operating Expenses** Sum of lines 209-52300 through 211-59980 above.

## NONOPERATING REVENUES

This category includes nonoperating revenues of those county activities which are accounted for as proprietary funds. Nonoperating revenues are defined as incidental to, or by-products of, a proprietary fund’s primary service activities. They generally bear no direct relationship to the level of service activity or the price at which services are sold. Examples of nonoperating revenues include operating grants, entitlements, interest income, and rentals of nonoperating properties.

## Taxes

This category includes revenues raised by ad valorem tax, and retained sales tax.

**213-41110 - General Property Taxes** This entry includes taxes levied on real and personal property for county purposes. The amount to be included here is the portion credited to the proprietary fund types and recognized as revenue in the current year. General property taxes credited to the governmental fund types should be included at line 100-41110 in the governmental fund type schedule.

**213-41170 - Motor Vehicle Taxes** This entry includes motor vehicle registration fees collected by counties in accordance with Sec. 341.35, Stats. and accounted for in the proprietary fund types.

**213-41222 - Retailers Discount (Retained)** This entry includes the portion of state sales tax collections retained by the county as payment for collection.

**213-41900 - Other Taxes (Identify)** This entry is available for other tax revenues not provided for in the lines above.

## Intergovernmental Revenues

This category includes revenues received from other governments because of state or federal aid formulas; applied-for grants; and state, federal, or other local government aids.

**213-43240 - Enterprise - Federal - Health** This entry includes the direct grants and aids from the federal government for general and mental health activities operated as an enterprise.

**213-43250 - Enterprise - Federal - Human Services** This entry includes the direct grants and aids from the federal government for human service programs operated as an enterprise.

**213-43271 - Enterprise - Federal - Public Housing** This entry includes the direct grants and aids from the federal government for public housing activity operating as an enterprise.

**213-43300 - Enterprise - Other Federal Payments** This entry includes all other direct federal grants and aids to enterprises.

**213-43545 - Enterprise - State - Recycling Grants** This entry includes the grants received from the Department of Natural Resources for establishing or enhancing recycling programs, provided by s. 287.23, Statutes.

**213-43550 - Enterprise - State - Health** This entry includes the state grants and aids for nursing homes, mental health community services, developmental disability programs, alcohol and drug abuse programs, mental health clinics, 51.42/51.437 boards, and other health activities operating as an enterprise.

**213-43560 - Enterprise - State - Human Services** This entry includes the state grants and aids for human service programs operated as an enterprise.

**213-43581 - Enterprise - State - Public Housing** This entry includes the state grants and aids for public housing activities operated as an enterprise.

**213-43690 - Enterprise - Other State Payments** This entry includes all other state grants and aids for activities operating as enterprises.

**213-43790 - Enterprise - Other Local Government Grants** This entry is for local government aids other than those for highway purposes. This includes library, parks, and solid waste management aids.

**214-43221 - Internal Service - Federal - Highway** This entry includes federal grants-in-aid for highways paid directly to the county by federal agencies. This is a deductible revenue for highway-related costs.

**214-43531 - Internal Service - State - Local Transportation Aid** This entry includes state transportation aids received during the calendar year as provided by s. 86.30, Stats.

**214-43532 - Internal Service - Highway - Flood Damage** This entry includes state aids for flood damage on roads. This is a deductible revenue for highway-related costs.

**214-43533 - Internal Service - Other State Highway Grants** This entry includes state highway aids for items such as connecting highways, lift bridges, road project aids, and community block grant moneys used for eligible road costs. This is a deductible revenue for highway-related costs.

**214-43534 Local Road Improvement Program (LRIP)** This entry will include the reimbursement (match) paid by the state. The purpose of the Local Road Improvement Program is to provide state financial assistance for up to 50% of the costs for improvement projects on any road under county jurisdiction. LRIP on county roads is referred to as CHIP. Expenditures on LRIP projects should be reported on the current line codes just like any other highway improvement projects. This is a deductible revenue for highway-related costs.

**214-43710 - Internal Service - Other Local Governments - Highways and Bridges** This entry includes all aids or advances from other local governments (towns, villages, cities, other counties) for construction and maintenance of highways and bridges. This is a deductible revenue for highway-related costs.

**215-43518 - Internal Service - Nonhighway** This entry includes all grants and aids received from federal, state, or other local governmental sources for all nonhighway internal service funds which the county may have; such as data processing, central equipment/stores, or reproduction department.

## Miscellaneous Revenues

This category includes other **nonoperating** revenues of enterprise, internal service, and fiduciary/pension trust funds not provided for in the lines above; including interest on investments and special deposits, other regulatory permits and fees, and all other miscellaneous nonoperating revenues.

**215-48110 - Interest Income** This entry includes the interest revenues earned on invested funds such as demand deposits, savings accounts, certificates of deposit, treasury bills, golden passbooks, state investment pool, daily interest accounts, and special security deposits.

**215-48200 - Rent** This entry includes the rent classified as nonoperating revenue of facilities accounted for in the proprietary fund types.

**216-44900 - Enterprise - Other Regulatory Permits and Fees** This entry includes revenues from the issuance of other regulatory permits and fees in cases where the permits and fees are not considered to be part of the enterprise fund's primary service activity.

**216-48306 - Enterprise - Sale of Recycling Equipment and Property** This entry includes revenues from the sale of equipment or facilities used in recycling operations, including vehicles, machinery, buildings and land. Revenues from the sale of multiuse facilities or equipment should be prorated between recycling, solid waste disposal, and other sales.

**216-48307 - Enterprise - Sale of Recycling Materials** This entry includes revenues from the sale of recyclable materials, such as metal or plastic containers, paper, or cardboard. This is a deductible revenue for recycling grant purposes.

**216-48900 - Enterprise - Other Miscellaneous Revenues** This entry includes all miscellaneous nonoperating revenues of the enterprise funds not provided for in the enterprise lines above.

**217-48300 - Internal Service - Highway - Property Sales** This entry includes the gain (or loss) realized from the sale of fixed assets. The amount to be included here is the difference between the sale proceeds and the net book value of fixed assets. This entry also includes the sale of materials and supplies, and salvage and waste products. This is a deductible revenue for highway-related costs.

**217-48613 - Internal Service - Highway - Other Miscellaneous** This entry includes all miscellaneous nonoperating revenues of the highway internal service fund not provided for in the highway internal service lines above. This is a deductible revenue for highway-related costs.

**217-48693 - Internal Service - Nonhighway - Miscellaneous** This entry includes all miscellaneous nonoperating revenues of all nonhighway internal service funds which the county may have that are not provided for in the lines above.

**218-40000 - Total Nonoperating Revenues** Sum of lines 213-41110 through 217-48693 above.

## NONOPERATING EXPENSES

This category includes **nonoperating** expenses of those county activities which are accounted for as proprietary funds. Nonoperating expenses are defined as those that are not directly related to the fund's primary service activities.

**219-58230 - Enterprise - Debt Service - Interest and Fiscal Charges - Solid Waste Disposal** This entry includes interest paid on general obligation bonds, long-term and short-term notes, land contracts, installment purchases, mortgage revenue bonds, mortgage notes, etc. issued for solid waste disposal purposes.

This line also includes related fees and expenses charged by fiscal agents to retire bonds, notes and coupons; and to either cremate the cancelled bonds, notes, and coupons, or return them to the county.

**219-58290 - Enterprise - Debt Service - Other Interest and Fiscal Charges** This entry includes the interest paid on general obligation bonds, long-term and short-term notes, land contracts, installment purchases, mortgage revenue bonds, mortgage notes, etc. Principal maturities paid on enterprise fund debt are a reduction of a liability on the enterprise balance sheet and, as such, are not to be included in this Schedule of Revenues and Expenses. Do not include solid waste disposal interest at this line. See 219-58230 above.

This line also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons; and to either cremate the cancelled bonds, notes, and coupons, or return them to the county.

**219-59910 - Other Enterprise Nonoperating Expenses** This entry includes all nonoperating expenses of the enterprise funds, other than interest on debt.

**220-58200 - Highway Internal Service - Debt Service - Interest and Fiscal Charges** This entry includes the interest paid on general obligation bonds, long-term and short-term notes, land contracts, installment purchases, etc. Principal maturities paid on internal service fund debt are a reduction of a liability on the internal service fund balance sheet and, as such, are not to be included in this Schedule of Revenues and Expenses. This is an eligible expense for highway-related costs.

This line also includes related fees and expenses charged by fiscal agents to the highway internal service fund to retire bonds, notes, and coupons; and to either cremate the cancelled bonds, notes, and coupons, or return them to the county.

**220-59930 - Other Highway Internal Service Fund Nonoperating Expenses** This entry includes all nonoperating expenses of the highway internal service fund other than interest on debt.

**221-58200 - Nonhighway Internal Service Fund - Debt Service - Interest and Fiscal Charges** This entry includes the interest paid on general obligation bonds, long-term and short-term notes, land contracts, installment purchases, etc. Principal maturities paid on internal service fund debt are a reduction of a liability on the internal service fund balance sheet and, as such, are not to be included in this Schedule of Revenues and Expenses.

This line also includes related fees and expenses charged by fiscal agents to the internal service fund to retire bonds, notes, and coupons; and to either cremate the cancelled bonds, notes, and coupons, or return them to the county.

**221-59940 - Nonhighway Internal Service Fund - Other Nonoperating Expenses** This entry includes all nonoperating expenses of nonhighway internal service funds other than interest on debt.

**222-50000 - Total Nonoperating Expenses** Sum of lines 219-58200 through 221-59940 above.

**223-61000 - Income (Loss) Before Operating Transfers** Sum of lines 208-40000 Operating Revenues and 218-40000 Nonoperating Revenues, less lines 212-50000 Operating Expenses and 222-50000 Nonoperating Expenses.

**224-49200 - Transfers from Other Funds** This entry includes amounts transferred into the proprietary fund types and similar trust funds.

**224-49300 - Capital Contributions** Certain counties preparing year-end financial statements in accordance with GASB Statement 34 may need to report capital contributions at this line. This will enable the results of operations of proprietary funds per the county's financial statements to be in agreement with the results per the Financial Report Form A as described on page 4 of these instructions.

**224-59200 - Transfers to Other Funds** This entry includes amounts transferred out of the proprietary fund types and similar trust funds.

The two major categories of interfund transfers are:

1. Residual Equity Transfers. Nonrecurring or nonroutine transfers of equity between funds, e.g., contribution to Enterprise Fund or Internal Service Fund capital by the General Fund, and transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund. Residual equity transfers will normally **not** be included in these schedules.
2. Operating Transfers. All other interfund transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from the General Fund to an Enterprise Fund, operating subsidy transfers from the General or a Special Revenue Fund to an Enterprise Fund, and transfers from an Enterprise Fund other than payments in lieu of taxes to finance General Fund expenditures. Operating transfers will normally be included in these schedules.

**225-62000 - Net Income (Loss)** Total of lines 223-61000, 224-49200, and 224-59200.

## SCHEDULE OF SPECIFIED RECEIPT, DISBURSEMENT, AND OTHER DATA - ALL FUNDS

This schedule is to be completed in order to provide certain financial information which is not readily available from the various schedules of revenues and expenditures/expenses or from the audited financial statements.

### **300-71110 - General Property Tax Levied for Local Purposes**

This amount is the property tax **levied** for county purposes including state special charges for health, penal, fire, etc.; and state trust fund loans. This entry should equal the summary total on line 27 of section "B" of the county tax apportionment.

Note: In most cases, this amount will be different than the total general property taxes recognized as revenue at lines 100-41110 and 213-41110.

**300-73210 - Highway Internal Service Fund - Intergovernmental Revenues (Capital Grants)** This entry includes the permanent capital contributed to the highway internal service fund by other governmental units during the calendar year. Capital grants are restricted by the grantor for the acquisition and/or construction of fixed assets.

### **300-73220 - Highway Internal Service Fund - Other**

**Additions to Contributed Capital** This entry includes additions to permanent capital contributed by all sources except other governmental units during the calendar year.

**300-73310 - Other Proprietary Funds - Intergovernmental Revenues (Capital Grants)** This entry includes the permanent capital grants contributed to all other proprietary funds by other governmental units during the calendar year.

**300-73320 - Other Proprietary Funds - Other Additions to Contributed Capital** This entry includes additions to permanent capital contributed to all other proprietary funds by sources other than intergovernmental revenues during the calendar year.

**300-78340 - Sale of Property by Proprietary Fund Types** This entry includes the proceeds from sale of fixed assets, capital assets held for resale, salvage and waste, and materials and supplies sold by proprietary fund types.

**302-83360 - Nondepreciable Highway Land, Buildings, and Equipment Purchased by Highway Fund** This entry includes the cost of highway land and nondepreciable highway buildings and equipment purchased by the highway internal service fund during the calendar year. This is an eligible expenditure for highway-related costs.

## SCHEDULE OF INDEBTEDNESS

This schedule is a summary of the indebtedness transactions for the year.

The amounts reported as "principal outstanding January 1," should be the same as principal outstanding December 31, reported in the prior year Financial Report Form. If the preparer wishes to report an adjustment to the principal outstanding at the end of the previous year, an explanation must be included with the Schedule of Indebtedness.

The "Purpose of Loan" column must identify the loan (e.g., police, highway, transit system, etc.). Corporate purpose loans must be identified by the various purposes provided in this schedule.

The "long-term general obligation debt" are loans that mature more than one year after date of issue. General obligation debt is secured by an irrepealable tax levy and is subject to the statutory five (5) percent of equalized valuation limitation.

The "short-term debt" are loans issued for one year or less. These short-term loans must also be listed by the purposes provided.

The "revenue bonds and notes" are not general obligations of the county. They are mortgages against assets of the enterprises.

The "other debt and long-term obligations" includes those debts which are not supported by an irrepealable tax levy and do not fit any of the categories of debt noted above, accrued employee benefits, and unfunded pension liabilities.